PT 04-35
Tax Type: Property Tax
Issue: Charitable Ownership/Use

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

AMERICANS FOR EFFECTIVE LAW ENFORCEMENT, INC.		
APPLICANT	**No.**	**03-PT-0001 (01-16-2844)**
v.	**P.I.N:**	**09-35-200-008**
ILLINOIS DEPARTMENT OF REVENUE		

RECOMMENDATION FOR DISPOSITION PURSUANT
TO APPLICANT'S MOTION FOR SUMMARY JUDGMENT

APPEARANCES: Ms. Melissa A. Miroballi, of Storino, Ramello & Durkin, on behalf of the Americans for Effective Law Enforcement, Inc., (the "Applicant"); Mr. George Foster, Special Assistant Attorney General, on behalf of the Illinois Department of Revenue (the "Department").

SYNOPSIS: This matter comes to be considered pursuant to the applicant's motion for summary judgment and raises the following issues: (a) first, whether real estate identified by Cook County Parcel Index Number 09-35-200-008 (the "subject property") was owned by an "institution of public charity," as required by 35 **ILCS** 200/15-65(a) during the 2001 assessment year; and second, whether the subject property was "actually and exclusively used for charitable or beneficent purposes," as also required by Section 15-65(a), at any point during that assessment year. The underlying controversy arises as follows:

The applicant filed a Real Estate Tax Exemption Complaint with the Cook County Board of Review, which reviewed the applicant's Complaint and recommended to the Department that the requested exemption be denied on grounds that the applicant's services provided "insufficient benefit to the general public." The Department accepted the Board's recommendation via an initial determination, dated November 14, 2002, finding that the subject property is not in exempt ownership and not in exempt use.

The applicant filed a timely appeal to this initial denial and later filed this motion for summary judgment, to which the Department filed a reply and the applicant filed a response. Following a careful review of the applicant's motion for summary judgment, its supporting documentation, the Department's reply and the applicant's response, I conclude that the applicant's motion for summary judgment fails on grounds that it is not entitled to judgment as a matter of law. Therefore, the Department's initial determination in this matter should be affirmed.

FINDINGS OF FACT:

1. The Department's jurisdiction over this matter and its position herein are established by the Department's initial determination in this matter, issued by the Office of Local Government Services on November 14, 2002.
2. The Department's position in this matter, as reflected in its initial determination, is that the subject property is not in exempt ownership and not in exempt use. *Id.*
3. The Application for Property Tax Exemption filed with the Department on July 19, 2002, indicates that the subject property is located in Park Ridge, IL and improved with a one-story office building.

4. The applicant obtained ownership of the subject property by means of a trustee's deed dated August 4, 2000. Applicant Motion Ex. No. 1.

5. The applicant is an Illinois not-for-profit corporation that, per its Articles of Incorporation and by-laws, is organized for the following purposes:

   A. Exploring and considering the needs and requirements for the effective enforcement of criminal law;

   B. Informing these needs and requirements, to the end that the courts will administer justice upon due concern for the general welfare and security of the law abiding citizens; and,

   C. Assisting the law enforcement officials, including police, prosecutors and the courts, in promoting more effective and fairer administration of the criminal law.

Applicant Motion Ex. Nos. 2, 3.

6. The Internal Revenue Service determined that the applicant qualifies for tax exempt status under Section 501(a) of the Internal Revenue Code, as an organization described in Section 501(c) (3) thereof, on December 2, 1966. Applicant Motion Ex. No. 6.

7. The Department issued applicant an exemption from Illinois use and related sales taxes on grounds that it "is organized and operated exclusively for charitable purposes," within the meaning of Section 3-5(4) of the Use Tax Act (35 **ILCS** 105/1-1, *et seq.*), on February 5, 1999. Applicant Motion Ex. No. 7; Administrative Notice.

8. In general, the applicant's major activities include publishing and distributing a series of periodicals that pertain to law enforcement issues, conducting workshops and

seminars for law enforcement professionals and drafting and filing *amicus curiae* briefs in federal and state court cases that raise issues of concern to the law enforcement community. Applicant Motion Ex. Nos. 8, 9, 10, 11, 12, 13, 14.

9. The applicant's publications include:

   A. The "Liability Reporter," a monthly publication that contains information about monetary damage awards and other legal rulings made in court cases wherein police or other law enforcement personnel are parties to the action; and,

   B. The "Security and Special Police Legal Update," a monthly publication that contains summaries of various reported decisions issued by federal and state courts that pertain to law enforcement; and,

   C. The "Jail and Prisoner Law Bulletin," a monthly publication that contains summaries of various decisions and other information that relates to law enforcement in the prison environment.

Applicant Motion Ex. Nos. 8, 9, 10.

10. The applicant charges subscription rates for all of its publications, with its rate for the Liability Reporter" and the "Jail and Prisoner Law Bulletin" being $216.00 per year for the first subscription and $108.00 per year for each additional subscription and its rate for the "Security and Special Police Legal Update" being $188.00 per year for the first subscription and $94.00 per year for each additional subscription. *Id*.

11. Each paid subscription entitles the subscriber to receive 12 monthly issues. *Id*.

12. New and renewal subscribers to the "Security and Special Police Legal Update" receive a computer diskette containing more than 4,000 case summaries organized into more than 170 topics. Applicant Motion Ex. No. 9.

13. New and renewal subscribers to the "Liability Reporter" receive a computer diskette containing more than 3,500 case summaries organized into more than 200 topics. Applicant Motion Ex. No. 8.

14. New and renewal subscribers to the "Jail and Prisoner Law Bulletin" receive a computer diskette containing more than 4,000 case summaries organized into more than 150 topics. Applicant Motion Ex. No. 10.

15. The "Liability Reporter," the "Jail and Prisoner Law Bulletin" and the "Security and Special Police Legal Update" all contain information that would allow interested persons to obtain "a sample issue" of these publications. They do not, however, contain any information indicating whether or to what extent the applicant will waive or reduce subscription rates for those who are unable to pay. Applicant Motion Ex. Nos. 8, 9, 10.

16. The applicant also sponsors a variety of workshops and seminars, for which it charges tuition, on various law-enforcement related topics. Applicant Motion Ex. Nos. 12, 13, 14.

17. The applicant holds these workshops and seminars in a variety of locations throughout the country, including San Francisco, Orlando and Las Vegas. Tuition for these seminars is $597 for the first person and $497.00 for each additional person from the same governmental agency or private employer (including the attorney for the entity), provided that the applicant receives the required registration forms and payments no later than a specified deadline. If the applicant does not receive the registration prior to that deadline, then it imposes a surcharge of $20.00 for the first person who registers after the date indicated. *Id*.

18. The applicant sends out fliers and brochures advertising these workshops and seminars. These advertisements do contain information about the required tuition payment schedules but make no mention of whether the applicant is willing to waive or reduce tuition payments for persons who are unable to pay. *Id.*

19. The applicant also operates a website, www.aele.org, that provides information about its various programs. The pages from the website that applicant submitted into evidence do not contain any information indicating that the applicant is willing to waive or reduce any of its fees or subscription rates in cases where an individual is legitimately unable to pay. Applicant Motion Ex. No. 11.

20. The applicant's by-laws and its Articles of Incorporation also do not contain any language authorizing its governing board to waive or reduce its subscription rates, tuition charges or other fees for those who are unable to pay. Applicant Motion Ex. Nos. 2, 3.

21. An audited financial statement[1] indicates the applicant obtained revenue from the following sources during the period January 1, 2001 through December 31, 2001:

SOURCE	**AMOUNT**	**% OF TOTAL**
Revenues		
Workshops	$ 437,202.00	59%
Subscriptions & Audio Visual	$ 301,610.00	41%
Investment Income	$ 57,462.00	8%
Realized Losses on Marketable Securities	$ (64,833.00)	-9%
Public Information and Other Income	$ 5,537.00	1%
Investment gain-partnership	$ 4,809.00	1%
Total	**$ 741,787.00**	**100%**

1. For further information about the applicant's financial structure that is consistent with the information contained in its audited financial statements, *see* the federal return introduced as Applicant Motion Ex. No. 18.

Applicant Motion Ex. No. 17.

22. The audit further reveals that applicant incurred the following expenses during this period:

SOURCE	AMOUNT	% OF TOTAL
Salaries	$ 361,008.00	33%
Workshops	$ 189,952.00	17%
Publication Writing	$ 71,227.00	7%
Insurance	$ 90,080.00	8%
Rent & Utilities	$ 7,148.00	1%
Postage & Shipping	$ 48,203.00	4%
Law Library & Subscriptions	$ 21,325.00	2%
Sample issues	$ 36,402.00	3%
Publications	$ 13,643.00	1%
Office Supplies	$ 30,299.00	3%
Outside Services	$ 46,496.00	4%
Professional Fees	$ 15,291.00	1%
Payroll Taxes	$ 20,639.00	2%
Telephone	$ 8,139.00	1%
Travel & Entertainment	$ 20,109.00	2%
Computer Expense	$ 15,729.00	1%
Depreciation	$	3%

	31,754.00	
Amicus briefs	$ 0.00	0%
Taxes & Service Charges	$ 4,650.00	<1%
Miscellaneous Printing	$ 3,347.00	<1%
Miscellaneous Expense	$ 2,203.00	<1%
Repairs & Maintenance	$ 4,884.00	<1%
Investment management fees	$ 28,174.00	3%
Real estate taxes	$ 20,345.00	2%
Total	**$ 1,091,047.00**	100%

Id.

23. The applicant uses the subject property for office space and other related uses that enable it to implement its various programs. Applicant Motion Ex. Nos. 4, 17.

CONCLUSIONS OF LAW:

Summary judgment is appropriate where the pleadings, affidavits, and other documents on file show that there is no genuine issue as to any material fact and that the moving party is entitled to judgment as a matter of law. 735 **ILCS** 5/2-1005(c); People *ex rel*. Department of Revenue v. National Liquors Empire, Inc., 157 Ill.App.3d 434 (4th Dist. 1987). Summary judgment is also appropriate when the parties agree on the facts, but dispute the correct construction of the applicable statute. Bezan v. Chrysler Motors Corp., 263 Ill.App.3d 858 (2d Dist. 1994).

Here, the applicant and the Department do not dispute the facts relative to the applicant's operations and its use of the subject property, as those facts are set forth in the applicant's motion for summary judgment and the supporting documentation attached

thereto. They do not, however, agree about the manner in which those undisputed facts should be applied to the relevant exemption statute.

That statute is found in Section 15-65(a) of the Property Tax Code, 35 **ILCS** 200/1-1 *et seq*., which states in relevant part that:

200/15-65. Charitable Purposes

> § 15-65. All property of the following is exempt when actually and exclusively used for charitable or beneficent purposes, and not leased or otherwise used with a view to profit:
>
> (a) institutions of public charity.

35 **ILCS** 200/15-65(a).

Property tax exemptions are inherently injurious to public funds because they impose lost revenue costs on taxing bodies and the overall tax base. In order to minimize the harmful effects of such lost revenue costs, and thereby preserve the constitutional and statutory limitations that protect the tax base, Section 15-65 and all other statutes exempting real estate from taxation are to be strictly construed in favor of taxation, with all doubts and debatable questions resolved against the applicant. People Ex Rel. Nordland v. the Ass'n of the Winnebego Home for the Aged, 40 Ill.2d 91 (1968); Gas Research Institute v. Department of Revenue, 154 Ill. App.3d 430 (1st Dist. 1987). Furthermore, the applicant bears the burden of proving that the property it is seeking to exempt falls within the appropriate statutory provision by a standard of clear and convincing evidence.[2] *Id*.

2. The clear and convincing standard is met when the evidence is more than a preponderance but does not quite approach the degree of proof necessary to convict a person of a criminal offense. Bazydlo v. Volant, 264 Ill. App.3d 105, 108 (3rd Dist. 1994). Thus, "clear and convincing evidence is defined as the quantum of proof which leaves no reasonable doubt in the mind of the fact finder as to the veracity of the proposition in question." In the Matter of Jones, 285 Ill. App.3d 8, 13 (3rd Dist.

In order to exempt the subject property from real estate taxation under Section 15-65(a) the applicant must prove by clear and convincing evidence that this property is both: (1) owned by a duly qualified "institution of public charity;" and, (2) actually and exclusively used for "charitable purposes;" and, (3) not leased or otherwise used with a view to profit. 35 **ILCS** 200/15-65(a); Methodist Old People's Home v. Korzen, 39 Ill.2d 149 (1968). For the following reasons, I conclude that the applicant does not qualify as an "institution of public charity" as a matter of law. Therefore, the subject property, wherein it carries out its various programs, is neither in exempt ownership nor in exempt use.

1. LACK OF EXEMPT OWNERSHIP

By definition, an "institution of public charity" operates to benefit an indefinite number of people in a manner that persuades them to an educational or religious conviction that benefits their general welfare or otherwise reduce the burdens of government. Crerar v. Williams, 145 Ill. 625 (1893). It also: (1) has no capital stock or shareholders; (2) earns no profits or dividends, but rather, derives its funds mainly from public and private charity and holds such funds in trust for the objects and purposes expressed in its charter; (3) dispenses charity to all who need and apply for it; (4) does not provide gain or profit in a private sense to any person connected with it; and, (5) does not appear to place obstacles of any character in the way of those who need and would avail themselves of the charitable benefits it dispenses. Methodist Old People's Home v. Korzen, 39 Ill.2d 149, 156, 157 (1968).

1996); In *re* Israel, 278 Ill. App.3d 24, 35 (2nd Dist. 1996); In *re* the Estate of Weaver, 75 Ill. App.2d 227, 229 (4th Dist. 1966).

These factors are not to be applied mechanically or technically. DuPage County Board of Review v. Joint Comm'n on Accreditation of Healthcare Organizations, 274 Ill. App. 3d 461, 466 (2nd Dist. 1995). Rather, they are to be balanced with an overall focus on whether, and to what extent, applicant: (1) primarily serves non-exempt interests, such as those of its own dues-paying members (Rogers Park Post No. 108 v. Brenza, 8 Ill.2d 286 (1956); Morton Temple Association v. Department of Revenue, 158 Ill. App. 3d 794, 796 (3rd Dist. 1987)); or, (2) operates primarily in the public interest and lessens the State's burden. (DuPage County Board of Review v. Joint Comm'n on Accreditation of Healthcare Organizations, *supra*; Randolph Street Gallery v. Department of Revenue, 315 Ill. App.3d 1060 (1st Dist. 2000)).

The first step in determining whether the applicant qualifies as an "institution of public charity" is to examine the language of its organizational documents. Morton Temple Association v. Department of Revenue, 158 Ill. App. 3d 794, 796 (3rd Dist. 1987). This applicant's articles of incorporation recite, in substance that it is organized for purposes of promoting more effective law enforcement. Engaging in such work is laudable. However, the applicant has not cited, and my research fails to disclose, that the government is under any obligation to publish and distribute the specific types of periodicals and/or provide the other types of services that this applicant provides. However, even if the government does bear any burden with respect to providing such programs and services, the evidence clearly demonstrates that this applicant's operations are more consistent with those of a commercial business than an "institution of public charity."

Both the applicant's federal return and its audited financial statement for 2001[3] are consistent in showing that the crux of its operations during that year was to charge tuition, subscription rates and other fees in exchange for the services that it provides and the periodicals that it publishes and distributes. Charging such fees or imposing other financial obligations does not, *ipso facto*, destroy exempt status so long as the applicant, in fact, accommodates those who are unable to pay. Small v. Pangle, 60 Ill.2d 510, 518 (1975).

The applicant's organizational documents do not contain any language authorizing its governing board to waive or reduce the financial obligations that it imposes. More importantly, neither the pages from the applicant's website (Applicant Motion Ex. No. 11) nor any of its publications, including its periodicals and brochures that advertise its seminars, contain any information that affirmatively advises those in need that they can receive subscriptions to these periodicals or attend these seminars at no charge or at reduced rates if they are legitimately unable to pay in full.

At least three Illinois courts have denied "charitable" exemptions to entities that failed to provide such information on grounds that their operational structures lacked sufficient mechanisms for ensuring that the needy will, in fact, receive services irrespective of their ability to pay. Highland Park Hospital v. Department of Revenue, 155 Ill. App.3d 272, 280-281, (2d Dist. 1987); Alivio Medical Center v. Department of

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3. It is briefly noted that although the applicant submitted several financial statements and tax returns in support of its motion for summary judgment, only the financial statements and tax return relative to the 2001 assessment year are relevant to this proceeding.

Each tax year constitutes a separate cause of action for exemption purposes. People *ex rel.* Tomlin v. Illinois State Bar Ass'n, 89 Ill. App.3d 1005, 1013 (4th Dist. 1980). Therefore, evidence establishing the applicant's financial structure for tax years other than the one currently in question, 2001, is irrelevant to this proceeding. Consequently, the financial statements and tax returns relative to tax years other than 2001 are hereby excluded from the record herein on grounds that they are irrelevant.

Revenue, 299 Ill. App.3d 647, 652 (1st Dist. 1998); Riverside Medical Center v. Department of Revenue, 342 Ill. App.3d 603 (3rd Dist. 2003).

Based on the above, I conclude that the applicant's organizational structure did not contain such an appropriate mechanism during the tax year currently in question, 2001.[4] Furthermore, the line item expenses shown on the relevant audited financial statement and tax return demonstrate, with perfect consistency, that the applicant devotes only an incidental portion of its total financial resources to endeavors that arguably constitute dispensation of "charity." Indeed, providing sample issues of its publications, which is the only line item expense through which the applicant might possibly dispense "charity," accounts for only 3% of the total expenses shown on both the audited financial statement and the tax return.

This percentage takes on added significance when one considers that the amount of financial resources that the applicant devotes to meetings and conferences, which account for 17% of its total line item expenses, is nearly six times the amount of the 3% that it spends on providing sample issues. Consequently, this case falls within a line of decisions wherein exemptions were denied because the respective records either lacked evidence of any qualifying "charitable" disbursements or supported a conclusion that

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4. The applicant submitted two documents, (Applicant Motion Ex. Nos. 19, 20), indicating that it granted two fee waivers since November of 2002. These documents are irrelevant to this proceeding because each tax year constitutes a separate cause of action for exemption purposes (People *ex rel.* Tomlin v. Illinois State Bar Ass'n, 89 Ill. App.3d 1005, 1013 (4th Dist. 1980)) and the tax year currently in question is 2001. Therefore, only waivers granted during that specific tax year are relevant herein. *Id.*

Both of the documents that applicant submitted pertain to waivers that were granted after that tax year expired on December 31, 2001. Therefore, these documents are irrelevant as a matter of law. However, notwithstanding any relevancy issues, waiving fees on two occasions is, in the overall context of this record, no more than an incidental act of "charity." Such incidental acts are legally insufficient to prove that the subject property was "exclusively" used for qualifying "charitable" purposes as a matter of law. Rogers Park Post No. 108 v. Brenza, 8 Ill.2d 286 (1956); Morton Temple Association v. Department of Revenue, 158 Ill. App. 3d 794, 796 (3rd Dist. 1987). Therefore, the fact that the applicant may have granted two such incidental waivers is ultimately of no legal significance herein.

such expenditures were non-existent, incidental or *de minimus*. Rogers Park Post No. 108 v. Brenza, 8 Ill.2d 286, 291 (1956); Morton Temple Association v. Department of Revenue, 158 Ill. App.3d 794 (3rd Dist. 1987); Albion Ruritan Club v. Department of Revenue, 209 Ill. App.3d 914, 919 (5th Dist. 1991).

Even if this were not true, the ultimate fact remains that it is not uncommon for commercial publishers to give away sample issues of their publications. Thus, business reality suggests that such giveaways probably have more to do with the applicant's desire to increase its subscription base than it does with dispensation of "charity." In this sense, then, the applicant's operations are no different from any other entity engaged in the commercial business of producing and distributing printed or other materials to the legal profession.

It is also significant that neither the audited financial statement nor the tax return contain any line item entries that account for any tuition waivers, scholarships or similar stipends that could have made the applicant's seminars and workshops financially accessible to those who could not otherwise afford to pay its tuition rates. Ensuring appropriate financial accessibility is an essential component of all exemption claims that arise under Section 15-65(a). Small v. Pangle, *supra*. However, it is particularly indispensable in this case because this applicant holds many of its seminars and workshops in locations, such as Orlando and Las Vegas, where those who wish to attend probably must absorb hotel accommodation, transportation and other related costs that are separate and apart from, yet in addition to, the applicant's tuition charges.

Business reality dictates that one cannot attend the applicant's seminars and workshops unless they first possess the financial resources necessary to absorb all of

these costs. Consequently, as a practical matter, the applicant's seminars and workshops are accessible only to those who possess the requisite financial resources. Therefore, the manner in which applicant operates these seminars and workshops is patently inconsistent with the dispensation of "charity."

Nor has the applicant shown that it dispensed any "charity" by drafting and filing *amicus curiae* briefs in the courts. The relevant audited financial statements clearly show that the applicant expended no funds in furtherance of its *amicus curiae* brief program during the tax year currently in question, 2001. As such, the applicant did not commit any of its financial resources to this program throughout that tax year. Therefore, this program was but an incidental portion of the applicant's overall operations during 2001.

Based on the above, the conclusion I must reach is that the applicant does not qualify as an "institution of public charity" because its operations are no different from those of a commercial business that sells publications and conducts seminars and workshops primarily, if not entirely, to benefit those who can afford to pay the tuition, subscription rates or other fees that it charges. Therefore, the portion of the Department's initial determination finding that the subject property is not in exempt ownership should be affirmed.

2. LACK OF EXEMPT USE

Most of the above analysis applies with equal force to the exempt use requirement. Nevertheless, it should be emphasized that the word "exclusively," when used in Section 15-65 and other property tax exemption statutes means "the primary purpose for which property is used and not any secondary or incidental purpose." Pontiac Lodge No. 294, A.F. and A.M. v. Department of Revenue, 243 Ill. App.3d 186 (4th Dist.

1993). Is should also be emphasized that incidental acts of "charity" are legally insufficient to prove that the subject property was "exclusively" used for "charitable" purposes, as required by Section 15-65. Rogers Park Post No. 108 v. Brenza, 8 Ill.2d 286 (1956); Morton Temple Association v. Department of Revenue, 158 Ill. App. 3d 794, 796 (3rd Dist. 1987).

I have previously demonstrated that the subject property is not in exempt ownership because the applicant's operations are more akin to those of a commercial, fee-for-service business than an "institution of public charity." Accordingly, it stands to reason that the subject property, wherein the applicant conducted those operations, was not "exclusively" used for qualifying "charitable" purposes, as required by Section 15-65 of the Property Tax Code. Therefore, the portion of the Department's determination finding that the subject property is not in exempt use should be affirmed.

3. FINAL CONSIDERATIONS

The cases that the applicant cites in support of its motion for summary judgment, Lena Community Trust Fund, Inc. v. Department of Revenue, 322 Ill. App.3d 884 (2nd Dist., 2001), Randolph Street Gallery v. Department of Revenue, 315 Ill. App.3d 1060 (1st Dist. 2000) and Resurrection Lutheran Church v. Department of Revenue, 212 Ill. App.3d 964 (1st Dist. 1991), do not alter any of the preceding conclusions. Taken together, these cases stand for the proposition that an organization will not lose its "charitable" simply by charging fees, provided that the organization makes affirmative efforts, whether through aggressive community outreach or fee waivers, to accommodate those who cannot afford to pay. Lena Community Trust Fund, *supra* at 884-885; Randolph Street Gallery, *supra* at 1066; Resurrection Lutheran Church, *supra* at 971.

I have previously discussed the implications associated with the fact that this applicant's organizational documents contain no language authorizing its governing board to waive or reduce fees for those who cannot afford to pay. I have also discussed the implications inherent in the fact that the applicant's advertisements do not affirmatively advise those in need as to whether the applicant, in fact, provides appropriate financial assistance. Highland Park Hospital v. Department of Revenue, *supra*; Alivio Medical Center v. Department of Revenue, *supra*; Riverside Medical Center v. Department of Revenue, *supra*. Given that the relevant financial statements also do not contain any line item entries disclosing that the applicant provides such assistance, I must conclude that whereas the programs at issue in Lena Community Trust Fund, Randolph Street Gallery and Resurrection Lutheran Church benefited general public as a whole irregardless of an individual's capacity to pay, this applicant's publications and programs benefit only those who can afford to pay for them. Therefore, the applicant's reliance on these cases is misplaced.

The applicant's reliance on its exemptions from federal income and Illinois use and related sales taxes is likewise misplaced because these exemptions, in and of themselves, do not prove that the subject property was in exempt use during the tax year currently in question. In re Application of Clark v. Marion Park, Inc, 80 Ill. App. 3d 1010, 1012-13 (2nd Dist. 1980), citing People ex rel. County Collector v. Hopedale Medical Foundation, 46 Ill.2d 450 (1970). Therefore, these exemptions do not alter any of the conclusions stated above.

WHEREFORE, for all the above stated reasons, I hereby recommend that real estate identified by Cook County Parcel Index Number 09-35-200-008 not be exempt from 2001 real estate taxes.

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Date: 9/14/2004

Alan I. Marcus
Administrative Law Judge